

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS**

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- and -

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Nicholas Zugaro (*pro hac vice*)

Counsel to the Liquidating Trustee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
<u>In re</u>	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., <u>et al.</u>,	:	09 - 10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

**NOTICE OF LIQUIDATING TRUSTEE'S
ELEVENTH OMNIBUS OBJECTION TO CLAIMS**

PLEASE TAKE NOTICE THAT:

A hearing (the "***Hearing***") to consider the Eleventh Omnibus Objection to Claims, dated June 29, 2010 (the "***Eleventh Omnibus Objection***"), of John DeGroote Services LLC as Liquidating Trustee to the BearingPoint Inc. Liquidating Trust to certain claims filed in the Debtors' chapter 11 cases shall be held before Honorable Robert E. Gerber, United States

Bankruptcy Judge, Room 621 of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **August 4, 2010, at 9:30 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

The deadline to file any responses to the Eleventh Omnibus Objection is **July 25, 2010, at 4:00 p.m. (Eastern Time)** (the “*Objection Deadline*”).

PARTIES RECEIVING NOTICE OF THE ELEVENTH OMNIBUS OBJECTION SHOULD REVIEW THE ELEVENTH OMNIBUS OBJECTION TO SEE IF THEIR NAMES AND/OR CLAIMS ARE LOCATED IN THE ELEVENTH OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO.

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Eleventh Omnibus Objection, must be in writing, must (a) conform to the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), the Local Rules of the Bankruptcy Court for the Southern District of New York, and any case management orders in these chapter 11 cases, (b) set forth the name of the objecting party, the nature and amount of claims or interests held or asserted by the objecting party against the Debtors’ estates or property, and (c) set forth the basis for the objection and the specific grounds therefore, and must be filed no later than the Objection Deadline with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User’s Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court).

Registered users of the Bankruptcy Court’s case filing system must electronically file their objections and responses. All other parties in interest must file their responses on a 3.5 inch floppy disk or flash drive, preferably in Portable Document Format (PDF), Microsoft Word or

any other Windows-based word processing format (with a hard copy delivered directly to the chambers of the Hon. Robert E. Gerber), in accordance with General Order M-182 – Electronic Means for Filing, Signing, and Verification of Documents, dated June 26, 1997.

Any objections or responses must also be served upon the following parties so as to be received no later than the Objection Deadline:

Counsel to the Liquidating Trustee

McKool Smith P.C.
One Bryant Park, 47th Floor
New York, New York 10036
Attn: Peter S. Goodman, Esq.

Dated: June 29, 2010
New York, New York

/s/ Peter S. Goodman
MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
Telephone: (212) 402-9200
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- and -

Nicholas Zugaro (*pro hac vice*)
MCKOOL SMITH P.C.
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Telephone: (713) 485-7300
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Counsel to the Liquidating Trustee

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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<u>In re</u>	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., <u>et al.</u>,	:	09 - 10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

LIQUIDATING TRUSTEE'S ELEVENTH OMNIBUS OBJECTION TO CLAIMS

TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

John DeGroote Services LLC, Liquidating Trustee (the “*Liquidating Trustee*”) for the BearingPoint Inc. Liquidating Trust, files this Eleventh omnibus objection (the “*Eleventh Omnibus Objection*”) to those claims listed on Exhibit A and Exhibit B attached hereto. This Eleventh Omnibus Objection is filed pursuant to section 502 of title 11 of the United States Code

(the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353] (the “**Procedures Order**”). The Liquidating Trustee’s proposed order is attached hereto as Annex A. In support of the Eleventh Omnibus Objection, the Liquidating Trustee respectfully represents as follows:

RELIEF REQUESTED

1. The Liquidating Trustee objects and requests that the Court disallow and expunge the following categories of claims or otherwise grant the relief requested as identified herein:

(a) Proofs of Claim that assert claims for which the Debtors are not liable, as defined below, the No Liability Claims;

(b) Proofs of Claim that assert tax claims for which the Debtors are not liable, as defined below, the No Liability Tax Claims.

JURISDICTION

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

3. On February 18, 2009, (the “**Commencement Date**”), each of the Debtors commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors were authorized to continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On March 11, 2009, this Court entered the Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing

Proofs of Claim and Approving the Form and Manner of Notice Thereof [Docket No. 191] (the “**Bar Date Order**”). The Bar Date Order established (a) April 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) to file proofs of claim (including claims under section 503(b)(9) of the Bankruptcy Code) (“**Proofs of Claim**”) based on prepetition claims against the Debtors (the “**General Bar Date**”), and (b) August 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors (together with the General Bar Date, the “**Bar Dates**”).

5. Pursuant to the terms of the Bar Date Order, on or about March 14, 2009, GCG mailed notice of the Bar Dates (the “**Bar Date Notice**”) and proof of claim forms to, among others, all of the Debtors’ creditors and other known holders of claims as of the Commencement Date, about 68,000 creditors and potential claimants in total.

6. On December 22, 2009 the Court by written order confirmed the Debtors’ Modified Second Amended Joint Plan Under Chapter 11 of the Bankruptcy Code, Dated December 17, 2009 (the “**Plan**”). John DeGroote Services LLC is the Liquidating Trustee to the BearingPoint Inc. Liquidating Trust.

PROOFS OF CLAIM

7. On October 14, 2009, the Court entered the Procedures Order.

8. As of the filing of this Eleventh Omnibus Objection, the Bar Dates have passed, and in excess of 1,100 Proofs of Claim have been filed in connection with these chapter 11 cases. The Liquidating Trustee has continued the process of conducting a comprehensive review and reconciliation of all prepetition claims, including both the claims scheduled in the Debtors’ Schedules (the “**Scheduled Claims**”) and the claims asserted in the Proofs of Claim (the “**Filed**

Claims”). In addition, the Liquidating Trustee has continued identifying particular categories of Filed Claims that may be targeted for disallowance and expungement, and certain Scheduled Claims that may need to be adjusted.

9. On April 15, 2010, the Court entered the Order to Extend the Deadline to Object to Claims [Dkt. No. 1798]. Accordingly, the deadline for the Liquidating Trust to object to Claims and Administrative Expenses is December 31, 2010.

10. As part of its ongoing review, the Liquidating Trustee has reviewed each of the proofs of claim listed on Exhibit A and Exhibit B hereto and has concluded that each such claim is appropriately objected to on the basis set forth below.

11. The Liquidating Trustee limits this Objection to the grounds stated herein and reserve all rights and defenses, including, among other things, the right to further object to any of the Proofs of Claim referenced herein on any basis.

OBJECTION TO CLAIMS - NO LIABILITY CLAIMS

12. Certain claimants have filed Proofs of Claim that assert claims for which the Debtors are not liable (“*No Liability Claims*”). Exhibit A, attached hereto, identifies such No Liability Claims and contains a short statement, next to each claim, why the Liquidating Trustee denies liability. As described in the Declaration of Barry Folse, attached hereto as Exhibit C, the Liquidating Trustee has thoroughly reviewed each of the No Liability Claims and their books and records, and has determined based on this review and additional diligence, that these claims should be expunged because the No Liability Claims, to the extent they have not already been satisfied by the Debtors or Liquidating Trustee are not owed by any of the Debtors. Section 502(b)(1) of the Bankruptcy Code provides that a claim shall only be allowed if it is enforceable “against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). The Liquidating Trustee asserts that, based on its diligence and for the

reasons set forth on Exhibit A that the No Liability Claims, to the extent they have not already been satisfied by the Debtors or Liquidating Trustee, are not enforceable under any applicable law or agreement and, therefore, the Debtors are not liable for these Claims. Thus, the Liquidating Trustee requests that the Court disallow and expunge the No Liability Claims in their entirety.

OBJECTION TO CLAIMS - NO LIABILITY TAX CLAIMS

13. Certain claimants have filed Proofs of Claim that assert tax claims for which the Debtors are not liable (“*No Liability Claims*”). Exhibit B, attached hereto, identifies such No Liability Tax Claims and contains a short statement, next to each claim, of why the Liquidating Trustee denies liability. As described in the Affidavit of Barry Folse, attached hereto as Exhibit C, the Liquidating Trustee has thoroughly reviewed each of the No Liability Tax Claims and the Debtors’ books and records, and has determined based on this review and additional diligence, that these claims should be expunged because the No Tax Liability Claim, to the extent not already satisfied by the Liquidating Trustee or the Debtors are not owed by any of the Debtors. Section 502(b)(1) of the Bankruptcy Code provides that a claim shall only be allowed if it is enforceable “against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). The Liquidating Trustee asserts that, based on its diligence and for the reasons set forth on Exhibit B, the No Liability Tax Claims, to the extent not already satisfied by the Liquidating Trustee or the Debtors, are not enforceable under any applicable law or agreement and, therefore, the Debtors are not liable for these Claims. Thus, the Liquidating Trustee requests that the Court disallow and expunge the No Liability Tax Claims in their entirety.

RESERVATION OF RIGHTS

14. The Liquidating Trustee expressly reserves the right to amend, modify or supplement the objections asserted herein and to file additional objections to the Proofs of Claim or any other claims (filed or not) which may be asserted against the Debtors or the Liquidating Trustee. Should one or more of the grounds of objection stated in this Motion be dismissed, the Liquidating Trustee reserves its rights to object on any other grounds that the Liquidating Trustee identifies. In addition, the Liquidating Trustee reserves the right to seek further reduction of any claim to the extent such claim has been paid.

15. Further, the Liquidating Trustee reserves its rights with respect to potential preference and avoidance actions against any claimant herein, and this Objection shall not constitute a waiver of the right of the Liquidating Trustee to pursue such causes of action or to seek the disallowance of Proof of Claims for any other reason.

NOTICE

16. The Liquidating Trustee shall serve notice of this Eleventh Omnibus Objection to parties in interest in accordance with the Procedures Order. The Liquidating Trustee submits that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided

WHEREFORE the Liquidating Trustee respectfully requests the Court grant the relief requested herein and such other and further relief as is just and proper.

Dated: June 29, 2010
New York, New York

/s/ Peter S. Goodman
MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
Telephone: (212) 402-9200
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- and -

Nicholas Zugaro (*pro hac vice*)
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600 Travis Street, Suite 7000
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Telephone: (713) 485-7300
Facsimile: (713) 485-7344

Counsel to the Liquidating Trustee

EXHIBIT A
(NO LIABILITY CLAIMS)

Exhibit A
No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	851	09-10691 (REG)	Creditor: ACTIVE PDF INC 27405 PUERTA REAL STE 100 MISSION VIEJO, CA 92691	\$0.00	\$0.00	\$0.00	\$1,279.40	\$1,279.40
	Filed On:	5/19/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	650	09-10691 (REG)	Creditor: AKERMAN SENTERFITT JULES S COHEN ESQ PO BOX 231 ORLANDO, FL 32802	\$0.00	\$0.00	\$0.00	\$1,813.31	\$1,813.31
	Filed On:	4/17/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	297	09-10691 (REG)	Creditor: AMERICAN MANAGEMENT ASSOCIATION ATTN: DIANE LAURENZO P.O. BOX 1025 SARANAC LAKE, NY 12983	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
	Filed On:	4/8/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	309	09-10691 (REG)	Creditor: ANDERSON RETAIL INC PO BOX 16055 HATTIESBURG, MS 39404	\$0.00	\$0.00	\$0.00	\$5,038.19	\$5,038.19
Filed On:	4/8/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined \$4,426.15 of claim was disputed by project team and has no merit and that the remainder of the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	1056	09-10691 (REG)	Creditor: ANDREA METZ 3410 RESERVOIR RD NW WASHINGTON, DC 20007	\$0.00	\$0.00	\$0.00	\$480.57	\$480.57
Filed On:	10/19/2009							
				Comments:	The Debtors contend that all expense reports have been paid in accordance with company policy			
Claim To Be Disallowed	194	09-10691 (REG)	Creditor: AON CONSULTING INC ATTN: LESLIE COOK P O BOX 905188 CHARLOTTE, NC 28290	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
Filed On:	4/1/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	280	09-10691 (REG)	Creditor: ATMD BIRD & BIRD LLP 39 ROBINSON ROAD - NO 7-01 ROBINSON POINT 68911 SINGAPORE,	\$0.00	\$0.00	\$0.00	\$9,683.58	\$9,683.58
Filed On:	4/8/2009							
Comments:				The Debtors contend that claim is for a non debtor liability				
Claim To Be Disallowed	136	09-10691 (REG)	Creditor: BARBARA JOHNSON-MEREDITH 1200 C SOUTH FEDERAL CHICAGO, IL 60605	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Filed On:	3/27/2009							
Comments:				The Debtors contend that all expense reports have been paid in accordance with company policy				
Claim To Be Disallowed	126	09-10691 (REG)	Creditor: BERNARD HODES ADVERTISING INC BEN CAMACHO P O BOX 751741 CHARLOTTE, NC 28275	\$0.00	\$0.00	\$0.00	\$6,298.43	\$6,298.43
Filed On:	3/27/2009							
Comments:				Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined the claimed amounts were disputed by invoice approver due to a dispute caused by an error by claimant				

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	822	09-10691 (REG)	Creditor: BONNIER WORKING MOTHER MEDIA INC 60 EAST 42ND STREET 27TH FLOOR NEW YORK, NY 10165	\$0.00	\$0.00	\$0.00	\$3,750.00	\$3,750.00
Filed On:	5/5/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	1026	09-10691 (REG)	Creditor: BRIAN S HANKIN C/O HANKIN PERSSON DAVIS MCCLLENATHEN & DARNELL 1820 RINGLING BOULEVARD SARASOTA, FL 34236	\$0.00	\$0.00	\$0.00	\$13,485.16	\$13,485.16
Filed On:	8/28/2009							
				Comments:	The Debtors contend that all expense reports have been paid in accordance with company policy			
Claim To Be Disallowed	392	09-10691 (REG)	Creditor: BROADRIDGE INVESTOR COMMUNICATION 51 MERCEDES WAY EDGEWOOD, NY 11717	\$0.00	\$0.00	\$0.00	\$302.34	\$302.34
Filed On:	4/14/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	403	09-10691 (REG)	Creditor: CA, INC.	\$0.00	\$0.00	\$0.00	\$14,334.46	\$14,334.46
Filed On:	4/14/2009		ATTN: ROBERT AUSTEN ONE CA PLAZA ISLANDIA, NY 11749					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined \$2,552.81 of claim was paid on EFT 000038023 (6/1/09) and that the remainder of the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	413	09-10691 (REG)	Creditor: CACI ENTERPRISE SOLUTIONS INC	\$0.00	\$0.00	\$0.00	\$29,276.69	\$29,276.69
Filed On:	4/15/2009		1100 N GLEBE RD STE 200 ARLINGTON, VA 22201					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	66	09-10691 (REG)	Creditor: CAPITOL COURIER	\$0.00	\$0.00	\$0.00	\$185.66	\$185.66
Filed On:	3/24/2009		PO BOX 3182 AUSTIN, TX 78764					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined \$44.68 of claim paid 3/18.2009 on check 80000686 and the remainder of the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	122	09-10691 (REG)	Creditor: COX COMMUNICATIONS INC 3080 CENTREVILLE RD ATTN: KATRINA BULLOCK HERNDON, VA 20171	\$0.00	\$0.00	\$0.00	\$179.88	\$179.88
Filed On:	3/27/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	1010	09-10691 (REG)	Creditor: CRAIG ZOLL 350 CHURCHILL ST SOUTHINGTON, CT 6489	\$0.00	\$0.00	\$0.00	\$8,317.00	\$8,317.00
Filed On:	8/19/2009							
				Comments:	Debtor contends BearingPoint Canada will make this tax equalization payment for claimant			
Claim To Be Disallowed	56	09-10691 (REG)	Creditor: DELL CANADA INC C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$3,599.39	\$3,599.39
Filed On:	3/24/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined \$51.45 of claim was paid 4/3/2009 on ck# 4010011044 and the remainder of the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	42	09-10691 (REG)	Creditor: DELL INC ONE DELL WAY RR1 MS 52 ROUND ROCK, TX 78682	\$0.00	\$0.00	\$0.00	\$17,026.80	\$17,026.80
Filed On:	3/19/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined \$1,188.71 of claim was paid (ck 80002612 - 5/1/09 & ck 80000702 - 3/18/09) the remainder of the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	36	09-10691 (REG)	Creditor: DUN & BRADSTREET C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 5126 TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$5,965.30	\$5,965.30
Filed On:	3/16/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	410	09-10691 (REG)	Creditor: EDWARD HUNTER 188 ARROWHEAD CRESCENT KITCHENER ON N2P 1B9 CANADA,	\$0.00	\$0.00	\$0.00	\$48,200.00	\$48,200.00
Filed On:	4/14/2009							
				Comments:	The Debtors contend the underlying agreement is between claimant and a non debtor (BearingPoint LP)			

Exhibit A
No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	554	09-10691 (REG)	Creditor: ESRI FILE 54630 LOS ANGELES, CA 90074	\$0.00	\$0.00	\$0.00	\$1,332.50	\$1,332.50
Filed On:	4/16/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	49	09-10691 (REG)	Creditor: GIFTCERTIFICATES.COM 11510 BLONDO ST., SUITE 103 OMAHA, NE 68164	\$0.00	\$0.00	\$0.00	\$1,332.50	\$1,332.50
Filed On:	3/23/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	640	09-10691 (REG)	Creditor: GLOBAL INSIGHT INC 1000 WINTER STREET SUITE 4300N WALTHAM, MA 2451	\$0.00	\$0.00	\$0.00	\$12,420.00	\$12,420.00
Filed On:	4/17/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	267	09-10691 (REG)	Creditor: HAWAIIAN TELCOM INC P O BOX 30770 HONOLULU, HI 96820	\$0.00	\$0.00	\$0.00	\$1,045.13	\$1,045.13
	Filed On:	4/7/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	1040	09-10704 (REG)	Creditor: IBM CORPORATION ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234	\$0.00	\$0.00	\$0.00	\$15,569.64	\$15,569.64
	Filed On:	10/2/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined \$2,260.03 of claim has no merit because the charges are for sales tax on a non taxable (TX Online) project and the remainder of the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	746	09-10691 (REG)	Creditor: JAMES P SMITH 5109 DEMILO DR HOUSTON, TX 77092	\$0.00	\$0.00	\$0.00	\$2,285.00	\$2,285.00
	Filed On:	4/21/2009						
				Comments:	The Debtors contend that all expense reports have been paid in accordance with company policy			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	803	09-10691 (REG)	Creditor: KAVTARADZE GIA	\$0.00	\$0.00	\$0.00	\$9,200.00	\$9,200.00
Filed On:	5/1/2009		9-B ANTONOVSKAYA ST APT 12 TBILISI GEORGIA,					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	700	09-10693 (REG)	Creditor: KPMG ABOGADOS SA	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
Filed On:	4/17/2009		DEL CENTRO COMERCIAL BOULEVARD 25 ESTE SAN RAFAEL DE ESCAZU SAN JOSE CP COSTA RICA,					
				Comments:	The Debtors contend that claim is for a non debtor liability			
Claim To Be Disallowed	673	09-10691 (REG)	Creditor: LESLEY CHAPMAN	\$0.00	\$0.00	\$0.00	\$6,343.65	\$6,343.65
Filed On:	4/17/2009		P O BOX 16539 SEATTLE, WA 98116					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	548	09-10691 (REG)	Creditor: LINK2GOV CORP BRUCE G ARNOLD ESQ WHYTE HIRSCHBOECK DUDEK S C 555 E WELLS ST STE 1900 MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$20,471.50	\$20,471.50
Filed On:	4/16/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	401	09-10691 (REG)	Creditor: LOEFFERT, LEAH C. 1415 CHAPIN ST NW #106 WASHINGTON, DC 20009	\$0.00	\$0.00	\$0.00	\$12,435.03	\$12,435.03
Filed On:	4/14/2009							
				Comments:	The Debtors contend that all expense reports have been paid in accordance with company policy			
Claim To Be Disallowed	307	09-10691 (REG)	Creditor: MALADY & WOOTEN PUBLIC AFFAIRS 604 N 3RD ST HARRISBURG, PA 17101	\$0.00	\$0.00	\$0.00	\$22,081.38	\$22,081.38
Filed On:	4/8/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A
No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	749	09-10691 (REG)	Creditor: MANISH S PABLA D P M 10600 BARN WOOD LANE POTOMAC, MD 20514	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00
Filed On:	4/21/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	655	09-10691 (REG)	Creditor: MERCER CHRISTINE VACHULA IPS ACCT 462 S 4TH STREET LOUISVILLE, KY 40202	\$0.00	\$0.00	\$0.00	\$6,603.75	\$6,603.75
Filed On:	4/17/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	212	09-10691 (REG)	Creditor: MERCER HUMAN RESOURCE CONSULTING 161 BAY ST SUITE 1800 TORONTO ON M5J 2S5 CANADA,	\$0.00	\$0.00	\$0.00	\$4,712.00	\$4,712.00
Filed On:	4/1/2009							
				Comments:	The Debtors contend that claim is for a non debtor liability			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	804	09-10691 (REG)	Creditor: MUNOZ BONETA BENITEZ PERAL & BRUGUERAS 208 PONCE DE LEON AVE POPULAR CENTER BLDG SUITE 1800 SAN JUAN, PR 918	\$0.00	\$0.00	\$0.00	\$11,658.95	\$11,658.95
Filed On:	5/1/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	701	09-10691 (REG)	Creditor: MURRAY ENTERPRISES C/O DONNA MURRAY 4808 CHEROKEE STREET COLLEGE PARK, MD 20740	\$0.00	\$0.00	\$0.00	\$6,420.00	\$6,420.00
Filed On:	4/17/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	172	09-10691 (REG)	Creditor: NATALIA TAKHTAROVA 1ST KOLOBOVSKY PER 27/3 BUILDING 2 APT 15 MOSCOW 127051 RUSSIA,	\$0.00	\$0.00	\$0.00	\$7,560.00	\$7,560.00
Filed On:	3/31/2009							
				Comments:	The Debtors contend that claim is for a non debtor liability			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	118	09-10691 (REG)	Creditor: NITROUS LTD 260 FIFTH AVENUE 8TH FLOOR NEW YORK, NY 10001	\$0.00	\$0.00	\$0.00	\$8,297.60	\$8,297.60
Filed On:	3/26/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	541	09-10691 (REG)	Creditor: ON 24 INC P O BOX 673862 DETROIT, MI 48267	\$0.00	\$0.00	\$0.00	\$10,840.38	\$10,840.38
Filed On:	4/16/2009							
				Comments:	The Debtors contend that claim is for a non debtor liability			
Claim To Be Disallowed	779	09-10691 (REG)	Creditor: ROSSITER,STEPHEN P DAR TAKFUL IBB 2 SERVICE APT LORONG GERAI TIMOR, JALAN PEMANCHA BANDAR SERI BEGAWAN BS8511 BRUNEI DARUSSALAM,	\$0.00	\$0.00	\$0.00	\$160,000.00	\$160,000.00
Filed On:	4/24/2009							
				Comments:	The Debtors contend all valid payroll liabilities have been paid in accordance with company policy			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	29	09-10691 (REG)	Creditor: SBC GLOBAL SERVICES INC	\$0.00	\$0.00	\$0.00	\$15,643.44	\$15,643.44
Filed On:	3/18/2009		AT&T ATTORNEY JAMES GRUDUS ESQ AT&T INC ONE AT&T WAY ROOM 3A218 BEDMINSTER, NJ 7921					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	255	09-10691 (REG)	Creditor: SIC CONSULTING LLC	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
Filed On:	4/6/2009		11718 BOWMAN GREEN DRIVE SUITE 220 RESTON, VA 20190					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined the claim has no merit because the vendor never submitted a proper invoice to the Debtors despite repeated requests			
Claim To Be Disallowed	419	09-10691 (REG)	Creditor: SOFTCHOICE CORPORATION	\$0.00	\$0.00	\$0.00	\$1,414.00	\$1,414.00
Filed On:	4/15/2009		314 W SUPERIOR STREET SUITE 301 CHICAGO, IL 62610					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	840	09-10691 (REG)	Creditor: SPANLINK COMMUNICATIONS INC 605 HIGHWAY 169 NORTH SUITE 900 MINNEAPOLIS, MN 55441	\$0.00	\$0.00	\$0.00	\$9,264.50	\$9,264.50
Filed On:	5/13/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	794	09-10691 (REG)	Creditor: STEVEBS & LEE P C C/O JOSEPH GREY ESQ 1105 N MARKET ST 7TH FL WILMINGTON, DE 19801	\$0.00	\$0.00	\$0.00	\$1,847.00	\$1,847.00
Filed On:	4/28/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	1039	09-10691 (REG)	Creditor: THE COLUMBIA GROUP INC ATTN MICHELLE O SABARRE 11211 WAPLES MILL RD FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$3,317.60	\$3,317.60
Filed On:	9/30/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A
No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	120	09-10691 (REG)	Creditor: THE OPEN GROUP, LLC 44 MONTGOMERY ST STE 960 SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
	Filed On:	3/26/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	895	09-10691 (REG)	Creditor: THE WASHINGTON POST MEDIA ATTN CREDIT-A PERRY 1150 15TH ST NW WASHINGTON, DC 20071	\$0.00	\$0.00	\$0.00	\$6,920.42	\$6,920.42
	Filed On:	6/12/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	690	09-10691 (REG)	Creditor: TRANSPERFECT TRANSLATIONS TRANSPERFECT TRANSLATIONS INTERNATIONAL 3 PARK AVENUE 39TH FLR NEW YORK, NY 10016	\$0.00	\$0.00	\$0.00	\$8,654.45	\$8,654.45
	Filed On:	4/17/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	253	09-10691 (REG)	Creditor: UNIVERSAL VENDING MANAGEMENT, LLC	\$0.00	\$0.00	\$0.00	\$46,925.84	\$46,925.84
Filed On:	4/6/2009		KRISTINE WIHLM VP SALES & BRUCE E. LIPKIN 425 NORTH AVENUE EAST WESTFIELD, NJ 7090					
				Comments:	The Debtors contend that the claimant agreed that the claim was without merit since Aramark filed a claim for the same invoices			
Claim To Be Disallowed	745	09-10691 (REG)	Creditor: UNIVERSITY OF FLORIDA	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00
Filed On:	4/21/2009		UF CAREER RESOURCE CENTER P O BOX 118507 GAINESVILLE, FL 32611					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	714	09-10691 (REG)	Creditor: WEBER STATE UNIVERSITY	\$0.00	\$0.00	\$0.00	\$128,247.45	\$128,247.45
Filed On:	4/17/2009		OFFICE OF SPONSORED PROJECTS 1027 UNIVERSITY CIRCLE OGDEN, UT 84408					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined the claim has no merit because \$68,728.58 was paid on check numbers 80001347 (4/1/09) & 80004438 (7/22/09) and that the remainder of the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	732	09-10691 (REG)	Creditor: WORLD LEARNING INC ATTN BRENDA MORGAN P O BOX 676 KIPLING ROAD BRATTLEBORO, VT 5302	\$0.00	\$0.00	\$0.00	\$7,206.00	\$7,206.00
Filed On:	4/17/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	18	09-10691 (REG)	Creditor: XO COMMUNICATIONS, INC ATTN: BRAD LEE 105 MOLLOY STREET SUITE 300 NASHVILLE, TN 37201	\$0.00	\$0.00	\$0.00	\$432.90	\$432.90
Filed On:	3/13/2009							
				Comments:	The Debtors contend that claim is for a non debtor liability			
Claims To Be Disallowed Totals			56	\$0.00	\$0.00	\$0.00	\$765,498.77	\$765,498.77

EXHIBIT B

(NO LIABILITY TAX CLAIMS)

Exhibit B
No Liability Tax Claims

Claim #		Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	1169	09-10691 (REG)	Creditor:	\$0.00	\$2,915.71	\$0.00	\$0.00	\$2,915.71
			ORANGE COUNTY TREASURER - TAX COLLECTOR					
			ATTN BANKRUPTCY UNIT, CHRISS W STREET PO BOX 1438 SANTA ANA, CA 92702					
Filed On:	4/19/2010							
				Comments:	The Debtors contend the \$2,915.71 assessment has no merit since the Debtors closed the Orange County location 5/31/2009 upon lease expiration			
Claims To Be Disallowed Totals			1	\$0.00	\$2,915.71	\$0.00	\$0.00	\$2,915.71

EXHIBIT C

(DECLARATION OF BARRY FOLSE)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		
<u>In re</u>	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., <u>et al.</u>,	:	09 - 10691 (REG)
	:	
Debtors.¹	:	(Jointly Administered)
	:	
-----X		

**DECLARATION OF BARRY FOLSE IN SUPPORT OF
THE LIQUIDATING TRUSTEE'S ELEVENTH OMNIBUS OBJECTION TO CLAIMS**

Barry Folse makes this declaration under 28 U.S.C. § 1746 and states:

1. I am a Managing Director of AlixPartners, LLP ("AP"). John DeGroote Services LLC (the "Liquidating Trustee") has retained AP as temporary employees. I am authorized to execute this Declaration on behalf of the Liquidating Trustee. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. I submit this declaration in support of the Liquidating Trustee's Eleventh Omnibus Objection to Claims (the "Objection").

3. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit A and, based on a review and analysis of the Debtors' books and records and other due diligence, have concluded that, for the reasons stated on Exhibit A, the Debtors have no liability for the claims

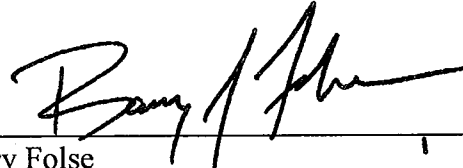
¹ The Debtors include: BE New York Holdings, Inc., BearingPoint, Inc., BearingPoint, LLC, BearingPoint Americas, Inc., BearingPoint BG, LLC, BearingPoint Enterprise Holdings, LLC, BearingPoint Global, Inc., BearingPoint Global Operations, Inc., BearingPoint International I, Inc., BearingPoint Israel, LLC, BearingPoint Puerto Rico, LLC, BearingPoint Russia, LLC, BearingPoint South Pacific, LLC, BearingPoint Southeast Asia LLC, BearingPoint Technology Procurement Services, LLC, BearingPoint USA, Inc., i2 Mid Atlantic LLC, i2 Northwest LLC, Metrius, Inc., OAD Acquisition Corp., OAD Group, Inc., Peloton Holdings, L.L.C., Softline Acquisition Corp., and Softline Consulting and Integrators, Inc.

4. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit B and, based on a review and analysis of the Debtors' books and records and other due diligence, have concluded that, for the reasons stated on Exhibit B, the Debtors have no liability for the claims.

[Remainder of Page Intentionally Left Blank]

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 29 day of June, 2010

A handwritten signature in black ink, appearing to read "Barry Folse", written over a horizontal line.

Barry Folse
Managing Director, AlixPartners, LLP

ANNEX A
(PROPOSED ORDER)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
<u>In re</u>	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., <u>et al.</u> ,	:	09 - 10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
-----X	:	

**ORDER GRANTING LIQUIDATING TRUSTEE'S
ELEVENTH OMNIBUS OBJECTION TO CLAIMS**

Upon consideration of the objection, dated June 29, 2010 (the “*Eleventh Omnibus Objection*”),¹ of John DeGroote Services LLC, Liquidating Trustee to the BearingPoint Inc. Liquidating Trust, for entry of an order disallowing and expunging in their entirety certain claims filed against these estates, all as more fully set forth in the Eleventh Omnibus Objection; and the Court having held a hearing to consider the relief requested herein (the “*Hearing*”) with the appearances of all interested parties noted in the record of the Hearing; and upon all of the proceedings before the Court, the Court finds and determines the following:

- A. Consideration of the Eleventh Omnibus Objection and the relief requested therein is a core proceeding pursuant to 28 U.S.C. § 157(b).
- B. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.
- C. The Court has jurisdiction to consider the Eleventh Omnibus Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 of the United States District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.).

¹ Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Eleventh Omnibus Objection.

D. The Liquidating Trustee has provided due and proper notice of the Eleventh Omnibus Objection and Hearing to parties in interest (the “*Notice Parties*”), including to each holder of a claim listed on the attached exhibits, in accordance with the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353], and no further notice is necessary.

E. The legal and factual bases set forth in the Eleventh Omnibus Objection establish just and sufficient cause to grant the relief requested therein.

F. The relief granted herein is in the best interests of the Debtors, their estates, creditors, the Liquidating Trust, and all parties in interest.

G. Notwithstanding the relief granted herein, the Liquidating Trustee reserves all rights under chapter 5 of the Bankruptcy Code and all claims they may have against any claimant.

Therefore, it is hereby ORDERED that:

1. The Eleventh Omnibus Objection is GRANTED as set forth herein.
2. Each claim listed on Exhibit A attached hereto is hereby disallowed and expunged in its entirety.
3. Each claim listed on Exhibit B attached hereto is hereby disallowed and expunged in its entirety.
4. Garden City Group is authorized and directed to delete the claims disallowed and expunged pursuant to this Order from the official claims register in these chapter 11 cases.

5. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York
_____, 2010

HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A
(NO LIABILITY CLAIMS)

Exhibit A
No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	851	09-10691 (REG)	Creditor: ACTIVE PDF INC 27405 PUERTA REAL STE 100 MISSION VIEJO, CA 92691	\$0.00	\$0.00	\$0.00	\$1,279.40	\$1,279.40
	Filed On:	5/19/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	650	09-10691 (REG)	Creditor: AKERMAN SENTERFITT JULES S COHEN ESQ PO BOX 231 ORLANDO, FL 32802	\$0.00	\$0.00	\$0.00	\$1,813.31	\$1,813.31
	Filed On:	4/17/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	297	09-10691 (REG)	Creditor: AMERICAN MANAGEMENT ASSOCIATION ATTN: DIANE LAURENZO P.O. BOX 1025 SARANAC LAKE, NY 12983	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
	Filed On:	4/8/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	309	09-10691 (REG)	Creditor: ANDERSON RETAIL INC PO BOX 16055 HATTIESBURG, MS 39404	\$0.00	\$0.00	\$0.00	\$5,038.19	\$5,038.19
Filed On:	4/8/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined \$4,426.15 of claim was disputed by project team and has no merit and that the remainder of the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	1056	09-10691 (REG)	Creditor: ANDREA METZ 3410 RESERVOIR RD NW WASHINGTON, DC 20007	\$0.00	\$0.00	\$0.00	\$480.57	\$480.57
Filed On:	10/19/2009							
				Comments:	The Debtors contend that all expense reports have been paid in accordance with company policy			
Claim To Be Disallowed	194	09-10691 (REG)	Creditor: AON CONSULTING INC ATTN: LESLIE COOK P O BOX 905188 CHARLOTTE, NC 28290	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
Filed On:	4/1/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	280	09-10691 (REG)	Creditor: ATMD BIRD & BIRD LLP 39 ROBINSON ROAD - NO 7-01 ROBINSON POINT 68911 SINGAPORE,	\$0.00	\$0.00	\$0.00	\$9,683.58	\$9,683.58
	Filed On:	4/8/2009						
				Comments:	The Debtors contend that claim is for a non debtor liability			
Claim To Be Disallowed	136	09-10691 (REG)	Creditor: BARBARA JOHNSON-MEREDITH 1200 C SOUTH FEDERAL CHICAGO, IL 60605	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
	Filed On:	3/27/2009						
				Comments:	The Debtors contend that all expense reports have been paid in accordance with company policy			
Claim To Be Disallowed	126	09-10691 (REG)	Creditor: BERNARD HODES ADVERTISING INC BEN CAMACHO P O BOX 751741 CHARLOTTE, NC 28275	\$0.00	\$0.00	\$0.00	\$6,298.43	\$6,298.43
	Filed On:	3/27/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined the claimed amounts were disputed by invoice approver due to a dispute caused by an error by claimant			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	822	09-10691 (REG)	Creditor: BONNIER WORKING MOTHER MEDIA INC 60 EAST 42ND STREET 27TH FLOOR NEW YORK, NY 10165	\$0.00	\$0.00	\$0.00	\$3,750.00	\$3,750.00
Filed On:	5/5/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	1026	09-10691 (REG)	Creditor: BRIAN S HANKIN C/O HANKIN PERSSON DAVIS MCCLLENATHEN & DARNELL 1820 RINGLING BOULEVARD SARASOTA, FL 34236	\$0.00	\$0.00	\$0.00	\$13,485.16	\$13,485.16
Filed On:	8/28/2009							
				Comments:	The Debtors contend that all expense reports have been paid in accordance with company policy			
Claim To Be Disallowed	392	09-10691 (REG)	Creditor: BROADRIDGE INVESTOR COMMUNICATION 51 MERCEDES WAY EDGEWOOD, NY 11717	\$0.00	\$0.00	\$0.00	\$302.34	\$302.34
Filed On:	4/14/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	403	09-10691 (REG)	Creditor: CA, INC.	\$0.00	\$0.00	\$0.00	\$14,334.46	\$14,334.46
Filed On:	4/14/2009		ATTN: ROBERT AUSTEN ONE CA PLAZA ISLANDIA, NY 11749					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined \$2,552.81 of claim was paid on EFT 000038023 (6/1/09) and that the remainder of the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	413	09-10691 (REG)	Creditor: CACI ENTERPRISE SOLUTIONS INC	\$0.00	\$0.00	\$0.00	\$29,276.69	\$29,276.69
Filed On:	4/15/2009		1100 N GLEBE RD STE 200 ARLINGTON, VA 22201					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	66	09-10691 (REG)	Creditor: CAPITOL COURIER	\$0.00	\$0.00	\$0.00	\$185.66	\$185.66
Filed On:	3/24/2009		PO BOX 3182 AUSTIN, TX 78764					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined \$44.68 of claim paid 3/18.2009 on check 80000686 and the remainder of the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	122	09-10691 (REG)	Creditor: COX COMMUNICATIONS INC 3080 CENTREVILLE RD ATTN: KATRINA BULLOCK HERNDON, VA 20171	\$0.00	\$0.00	\$0.00	\$179.88	\$179.88
Filed On:	3/27/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	1010	09-10691 (REG)	Creditor: CRAIG ZOLL 350 CHURCHILL ST SOUTHINGTON, CT 6489	\$0.00	\$0.00	\$0.00	\$8,317.00	\$8,317.00
Filed On:	8/19/2009							
				Comments:	Debtor contends BearingPoint Canada will make this tax equalization payment for claimant			
Claim To Be Disallowed	56	09-10691 (REG)	Creditor: DELL CANADA INC C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$3,599.39	\$3,599.39
Filed On:	3/24/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined \$51.45 of claim was paid 4/3/2009 on ck# 4010011044 and the remainder of the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	42	09-10691 (REG)	Creditor: DELL INC ONE DELL WAY RR1 MS 52 ROUND ROCK, TX 78682	\$0.00	\$0.00	\$0.00	\$17,026.80	\$17,026.80
Filed On:	3/19/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined \$1,188.71 of claim was paid (ck 80002612 - 5/1/09 & ck 80000702 - 3/18/09) the remainder of the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	36	09-10691 (REG)	Creditor: DUN & BRADSTREET C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 5126 TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$5,965.30	\$5,965.30
Filed On:	3/16/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	410	09-10691 (REG)	Creditor: EDWARD HUNTER 188 ARROWHEAD CRESCENT KITCHENER ON N2P 1B9 CANADA,	\$0.00	\$0.00	\$0.00	\$48,200.00	\$48,200.00
Filed On:	4/14/2009							
				Comments:	The Debtors contend the underlying agreement is between claimant and a non debtor (BearingPoint LP)			

Exhibit A
No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	554	09-10691 (REG)	Creditor: ESRI FILE 54630 LOS ANGELES, CA 90074	\$0.00	\$0.00	\$0.00	\$1,332.50	\$1,332.50
Filed On:	4/16/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	49	09-10691 (REG)	Creditor: GIFTCERTIFICATES.COM 11510 BLONDO ST., SUITE 103 OMAHA, NE 68164	\$0.00	\$0.00	\$0.00	\$1,332.50	\$1,332.50
Filed On:	3/23/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	640	09-10691 (REG)	Creditor: GLOBAL INSIGHT INC 1000 WINTER STREET SUITE 4300N WALTHAM, MA 2451	\$0.00	\$0.00	\$0.00	\$12,420.00	\$12,420.00
Filed On:	4/17/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	267	09-10691 (REG)	Creditor: HAWAIIAN TELCOM INC P O BOX 30770 HONOLULU, HI 96820	\$0.00	\$0.00	\$0.00	\$1,045.13	\$1,045.13
	Filed On:	4/7/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	1040	09-10704 (REG)	Creditor: IBM CORPORATION ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234	\$0.00	\$0.00	\$0.00	\$15,569.64	\$15,569.64
	Filed On:	10/2/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined \$2,260.03 of claim has no merit because the charges are for sales tax on a non taxable (TX Online) project and the remainder of the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	746	09-10691 (REG)	Creditor: JAMES P SMITH 5109 DEMILO DR HOUSTON, TX 77092	\$0.00	\$0.00	\$0.00	\$2,285.00	\$2,285.00
	Filed On:	4/21/2009						
				Comments:	The Debtors contend that all expense reports have been paid in accordance with company policy			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	803	09-10691 (REG)	Creditor: KAVTARADZE GIA	\$0.00	\$0.00	\$0.00	\$9,200.00	\$9,200.00
Filed On:	5/1/2009		9-B ANTONOVSKAYA ST APT 12 TBILISI GEORGIA,					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	700	09-10693 (REG)	Creditor: KPMG ABOGADOS SA	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
Filed On:	4/17/2009		DEL CENTRO COMERCIAL BOULEVARD 25 ESTE SAN RAFAEL DE ESCAZU SAN JOSE CP COSTA RICA,					
				Comments:	The Debtors contend that claim is for a non debtor liability			
Claim To Be Disallowed	673	09-10691 (REG)	Creditor: LESLEY CHAPMAN	\$0.00	\$0.00	\$0.00	\$6,343.65	\$6,343.65
Filed On:	4/17/2009		P O BOX 16539 SEATTLE, WA 98116					
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	548	09-10691 (REG)	Creditor: LINK2GOV CORP BRUCE G ARNOLD ESQ WHYTE HIRSCHBOECK DUDEK S C 555 E WELLS ST STE 1900 MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$20,471.50	\$20,471.50
Filed On:	4/16/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	401	09-10691 (REG)	Creditor: LOEFFERT, LEAH C. 1415 CHAPIN ST NW #106 WASHINGTON, DC 20009	\$0.00	\$0.00	\$0.00	\$12,435.03	\$12,435.03
Filed On:	4/14/2009							
				Comments:	The Debtors contend that all expense reports have been paid in accordance with company policy			
Claim To Be Disallowed	307	09-10691 (REG)	Creditor: MALADY & WOOTEN PUBLIC AFFAIRS 604 N 3RD ST HARRISBURG, PA 17101	\$0.00	\$0.00	\$0.00	\$22,081.38	\$22,081.38
Filed On:	4/8/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A
No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	749	09-10691 (REG)	Creditor: MANISH S PABLA D P M 10600 BARN WOOD LANE POTOMAC, MD 20514	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00
Filed On:	4/21/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	655	09-10691 (REG)	Creditor: MERCER CHRISTINE VACHULA IPS ACCT 462 S 4TH STREET LOUISVILLE, KY 40202	\$0.00	\$0.00	\$0.00	\$6,603.75	\$6,603.75
Filed On:	4/17/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	212	09-10691 (REG)	Creditor: MERCER HUMAN RESOURCE CONSULTING 161 BAY ST SUITE 1800 TORONTO ON M5J 2S5 CANADA,	\$0.00	\$0.00	\$0.00	\$4,712.00	\$4,712.00
Filed On:	4/1/2009							
				Comments:	The Debtors contend that claim is for a non debtor liability			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	804	09-10691 (REG)	Creditor: MUNOZ BONETA BENITEZ PERAL & BRUGUERAS 208 PONCE DE LEON AVE POPULAR CENTER BLDG SUITE 1800 SAN JUAN, PR 918	\$0.00	\$0.00	\$0.00	\$11,658.95	\$11,658.95
Filed On:	5/1/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	701	09-10691 (REG)	Creditor: MURRAY ENTERPRISES C/O DONNA MURRAY 4808 CHEROKEE STREET COLLEGE PARK, MD 20740	\$0.00	\$0.00	\$0.00	\$6,420.00	\$6,420.00
Filed On:	4/17/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	172	09-10691 (REG)	Creditor: NATALIA TAKHTAROVA 1ST KOLOBOVSKY PER 27/3 BUILDING 2 APT 15 MOSCOW 127051 RUSSIA,	\$0.00	\$0.00	\$0.00	\$7,560.00	\$7,560.00
Filed On:	3/31/2009							
				Comments:	The Debtors contend that claim is for a non debtor liability			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	118	09-10691 (REG)	Creditor: NITROUS LTD 260 FIFTH AVENUE 8TH FLOOR NEW YORK, NY 10001	\$0.00	\$0.00	\$0.00	\$8,297.60	\$8,297.60
Filed On:	3/26/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	541	09-10691 (REG)	Creditor: ON 24 INC P O BOX 673862 DETROIT, MI 48267	\$0.00	\$0.00	\$0.00	\$10,840.38	\$10,840.38
Filed On:	4/16/2009							
				Comments:	The Debtors contend that claim is for a non debtor liability			
Claim To Be Disallowed	779	09-10691 (REG)	Creditor: ROSSITER,STEPHEN P DAR TAKFUL IBB 2 SERVICE APT LORONG GERAI TIMOR, JALAN PEMANCHA BANDAR SERI BEGAWAN BS8511 BRUNEI DARUSSALAM,	\$0.00	\$0.00	\$0.00	\$160,000.00	\$160,000.00
Filed On:	4/24/2009							
				Comments:	The Debtors contend all valid payroll liabilities have been paid in accordance with company policy			

Exhibit A
No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	29	09-10691 (REG)	Creditor: SBC GLOBAL SERVICES INC AT&T ATTORNEY JAMES GRUDUS ESQ AT&T INC ONE AT&T WAY ROOM 3A218 BEDMINSTER, NJ 7921	\$0.00	\$0.00	\$0.00	\$15,643.44	\$15,643.44
Filed On:	3/18/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	255	09-10691 (REG)	Creditor: SIC CONSULTING LLC 11718 BOWMAN GREEN DRIVE SUITE 220 RESTON, VA 20190	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
Filed On:	4/6/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined the claim has no merit because the vendor never submitted a proper invoice to the Debtors despite repeated requests			
Claim To Be Disallowed	419	09-10691 (REG)	Creditor: SOFTCHOICE CORPORATION 314 W SUPERIOR STREET SUITE 301 CHICAGO, IL 62610	\$0.00	\$0.00	\$0.00	\$1,414.00	\$1,414.00
Filed On:	4/15/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	840	09-10691 (REG)	Creditor: SPANLINK COMMUNICATIONS INC 605 HIGHWAY 169 NORTH SUITE 900 MINNEAPOLIS, MN 55441	\$0.00	\$0.00	\$0.00	\$9,264.50	\$9,264.50
	Filed On:	5/13/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	794	09-10691 (REG)	Creditor: STEVEBS & LEE P C C/O JOSEPH GREY ESQ 1105 N MARKET ST 7TH FL WILMINGTON, DE 19801	\$0.00	\$0.00	\$0.00	\$1,847.00	\$1,847.00
	Filed On:	4/28/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	1039	09-10691 (REG)	Creditor: THE COLUMBIA GROUP INC ATTN MICHELLE O SABARRE 11211 WAPLES MILL RD FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$3,317.60	\$3,317.60
	Filed On:	9/30/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A
No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	120	09-10691 (REG)	Creditor: THE OPEN GROUP, LLC 44 MONTGOMERY ST STE 960 SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
	Filed On:	3/26/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	895	09-10691 (REG)	Creditor: THE WASHINGTON POST MEDIA ATTN CREDIT-A PERRY 1150 15TH ST NW WASHINGTON, DC 20071	\$0.00	\$0.00	\$0.00	\$6,920.42	\$6,920.42
	Filed On:	6/12/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	690	09-10691 (REG)	Creditor: TRANSPERFECT TRANSLATIONS TRANSPERFECT TRANSLATIONS INTERNATIONAL 3 PARK AVENUE 39TH FLR NEW YORK, NY 10016	\$0.00	\$0.00	\$0.00	\$8,654.45	\$8,654.45
	Filed On:	4/17/2009						
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	253	09-10691 (REG)	Creditor: UNIVERSAL VENDING MANAGEMENT, LLC KRISTINE WIHLM VP SALES & BRUCE E. LIPKIN 425 NORTH AVENUE EAST WESTFIELD, NJ 7090	\$0.00	\$0.00	\$0.00	\$46,925.84	\$46,925.84
Filed On:	4/6/2009							
				Comments:	The Debtors contend that the claimant agreed that the claim was without merit since Aramark filed a claim for the same invoices			
Claim To Be Disallowed	745	09-10691 (REG)	Creditor: UNIVERSITY OF FLORIDA UF CAREER RESOURCE CENTER P O BOX 118507 GAINESVILLE, FL 32611	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00
Filed On:	4/21/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	714	09-10691 (REG)	Creditor: WEBER STATE UNIVERSITY OFFICE OF SPONSORED PROJECTS 1027 UNIVERSITY CIRCLE OGDEN, UT 84408	\$0.00	\$0.00	\$0.00	\$128,247.45	\$128,247.45
Filed On:	4/17/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence the Liquidating Trustee has determined the claim has no merit because \$68,728.58 was paid on check numbers 80001347 (4/1/09) & 80004438 (7/22/09) and that the remainder of the claim is not owed by the Debtors or their estates			

Exhibit A

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	732	09-10691 (REG)	Creditor: WORLD LEARNING INC ATTN BRENDA MORGAN P O BOX 676 KIPLING ROAD BRATTLEBORO, VT 5302	\$0.00	\$0.00	\$0.00	\$7,206.00	\$7,206.00
Filed On:	4/17/2009							
				Comments:	Based on a thorough review and analysis of their books and records and additional diligence, the Liquidating Trustee has determined that the claim is not owed by the Debtors or their estates			
Claim To Be Disallowed	18	09-10691 (REG)	Creditor: XO COMMUNICATIONS, INC ATTN: BRAD LEE 105 MOLLOY STREET SUITE 300 NASHVILLE, TN 37201	\$0.00	\$0.00	\$0.00	\$432.90	\$432.90
Filed On:	3/13/2009							
				Comments:	The Debtors contend that claim is for a non debtor liability			
Claims To Be Disallowed Totals			56	\$0.00	\$0.00	\$0.00	\$765,498.77	\$765,498.77

EXHIBIT B

(NO LIABILITY TAX CLAIMS)

Exhibit B
No Liability Tax Claims

Claim #		Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	1169	09-10691 (REG)	Creditor: ORANGE COUNTY TREASURER - TAX COLLECTOR	\$0.00	\$2,915.71	\$0.00	\$0.00	\$2,915.71
Filed On:	4/19/2010		ATTN BANKRUPTCY UNIT, CHRISS W STREET PO BOX 1438 SANTA ANA, CA 92702					
Comments:				The Debtors contend the \$2,915.71 assessment has no merit since the Debtors closed the Orange County location 5/31/2009 upon lease expiration				
Claims To Be Disallowed Totals			1	\$0.00	\$2,915.71	\$0.00	\$0.00	\$2,915.71